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I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV 215888781 US, on the date shown below in an envelope addressed to: MS Non-Fee Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Dated: July 24, 2006 Signature: _____
(Robert G. Gingher)

Docket No.: X2007.0144
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Hideki Sato et al.

Application No.: 10/686,261 Group Art Unit: 2652

Filed: October 16, 2003 Examiner: A. T. Cao

For: MAGNETIC SENSOR AND
MANUFACTURING METHOD THEREFOR

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 23, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page of this paper.